

JULY TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	July 1998
Individual Income Tax	
Net Collections	\$124,577,013
Percent Change	9.5%
Corporate Income Tax	
Net Collections	\$17,258,791
Percent Change	21.7%
Transaction Privilege, Severance & Use Taxes	
Net Collections	\$214,537,727
Percent Change	7.4%
Total Big Three Tax Types	
Net Collections	\$356,373,531
Percent Change	8.8%

TAX FACTS

July 1998

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	July 1998	July 1997	% Chg
Gross Collections	\$10,538,025	\$9,727,854	8.3
Withholding	154,733,134	136,472,551	13.4
Refunds	(12,334,924)	(8,145,030)	51.4
Urban Revenue Sharing	(28,359,221)	(24,270,298)	16.8
Net Collections	\$124,577,013	\$113,785,078	9.5

Federal Retiree Program

The Federal Retiree Project is drawing to a close. Refunds sent out directly as a result of the Federal Retiree Program is \$0.69 million for July and \$0.69 million for the fiscal year. The total revised estimated cost of the FRP project is \$162.1 million. The estimate for the final credit payout for the remaining credit holders is \$.15 million.

Federal Employees Retirement Contribution Program

The Federal Employees Retirement Contribution Project is also nearing completion. Refunds issued as a result of the FERC project totaled \$0.23 million for July and \$0.23 million for the fiscal year. In addition to this amount, \$6,054 of available credits were used to cover outstanding agency debts. The law firm of Bonn, Lusher, Padden & Wilkins has obtained a temporary restraining order requiring the department to withhold 20% of each claimants refund based on the law firm's claim that they should be entitled to fees from each claimant that benefited from the their work. This amount is equal to \$0.06 million for the month of July and \$0.06 million for the fiscal year.

Individual Income Tax Document Count

In calendar year 1997, the following individual income tax returns were filed:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	TOTAL
#	35,011	1,156,502	59,506	94,782	436	38,471	559,205	19,900	1,963,816
%	1.8	58.9	3.0	4.8	0.0	2.0	28.5	1.0	

In calendar year 1998, the number of returns filed, and processed, are as follows:

	140x	140	140NR	140PY	140NPR	141	140A	140PTC	TOTAL
#	25,703	1,065,324	52,093	96,408	189	31,763	557,598	18,475	1,847,553
%	1.4	57.7	2.8	5.2	0.0	1.7	30.2	1.0	

The 1,847,553 returns filed through July 1998 compares to 1,795,194 filed through July 1997, a 2.9% increase. This count represents multiple tax years. For tax year 1997 filed in 1998, 1,792,629 returns have been filed, a 3.4% increase from 1996 returns filed in 1997 for the same period of time.

Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made from taxpayers who have filed for both calendar years to be compared and who have indicated the same marital status on the tax returns for both years. The Department of Revenue has received 1,243,441 returns in calendar year 1998 for tax year 1997 from filers who also have returns on record from calendar year 1997 with the same marital status. On

average, these filers experienced a 8.4% growth in FAGI and a 3.09% increase in tax liability. More specifically, 37.5% of these filers experienced a decrease in FAGI, on average a decrease of 15.01% with a corresponding average decrease in tax liability of 33.91%. Filers showing an increase in tax liability totaled 625,895, or 50.3%, with an average FAGI increase of 33.21% and an average tax liability increase of 51.03%.

Average Individual Income Tax Refund

	<u>Average</u>	<u>Number</u>
1998	\$483.16	1,193,142
1997	\$478.78	1,129,707
	0.09%	5.6%

"New" Filers in Calendar Year 1998

Table 1 attached to this report presents the number of "new" returns filed in calendar year 1998. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 210,599 "new" returns have been filed thus far in 1998, representing 253,406 persons, not including dependents. The average Federal Adjusted Gross Income for these 210,599 returns is \$16,221, with an average tax liability of \$250. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 19.4% had a married filing joint filing status, 7.9% claimed an 65 And Over Exemption and 31.8% claimed dependents.

Individual Income Tax Estimated Payments

Beginning in 1990, individuals are required to make estimated payments to Arizona if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. The total estimated payments on the 140ES for tax year 1997 were \$281.5 million, for an average of \$1,620. A total additional \$39.0 million in estimated payments was received as refunds on the 1996 tax returns applied to 1997 estimates, for an average of \$1,504.

7/98 140ES payment	\$22,028,210	cumulative	\$102,588,383
7/97 140ES payment	\$21,198,341	cumulative	\$90,358,568
<i>percent change</i>	3.9%		13.5%
7/98 average payment	\$2,303	cumulative	\$1,223
7/97 average payment	\$1,821	cumulative	\$1,170
<i>percent change</i>	26.5%		4.5%
7/98 applied refund	\$1,526,684	cumulative	\$21,094,912
7/97 applied refund	\$1,123,080	cumulative	\$16,412,643
<i>percent change</i>	35.9%		28.5%
total 7/98	\$23,554,894	cumulative	\$123,683,295
total 7/97	\$22,321,421	cumulative	\$106,771,211
<i>percent change</i>	5.5%		15.8%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 1997 through March 1998, \$403,625,797 was received for the first quarter of 1997. The latest complete quarter (15 months of information has been compiled) is the second quarter of 1997, which shows a growth rate of 7.2% in withholding payments over the second quarter of 1996. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 1997	11.6%	2nd Quarter 1998	12.7%
4th Quarter 1997	12.7%	3rd Quarter 1998	16.6%

1st Quarter 1998

10.9%

The comparisons made above were against the same number of months of collections in the previous year. In other words, the ten months of information available for the fourth quarter of 1997 was compared against the first ten months of collections for fourth quarter 1996. Current choices for withholding are 10%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes.

Property Tax Credits

Arizona allows a refundable property tax credit if you are age 65 or older or if you received Title 16, SSI payments. Additionally, your household income must be below \$3,751 if you live alone, or \$5,501 if you live with another person, to qualify for this credit. The maximum credit is \$502.

	<u>Number</u>	<u>\$ (Mil)</u>	<u>Average</u>
Calendar Year 1998	18,394	5.510	\$299.54
Calendar Year 1997	19,729	5.752	\$291.53
% Change	(6.8)	(4.2)	2.7

Contributions on the Individual Income Tax Return

Through July 1998, the following contributions have been made by individual income tax return filers:

	<u>Number</u>	<u>Amount</u>	<u>Average</u>
Wildlife	16,450	\$230,082	\$13.99
Child Abuse	17,836	212,135	11.89
Special Olympics	9,615	91,086	9.47
Neighbors Helping	6,515	58,707	9.01
Democratic Party	1,214	11,508	9.48
Republican Party	846	10,488	12.40
Libertarian Party	272	2,873	10.56
Reform Party	39	983	25.21
New Alliance Party	1	5	5.00

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	<u>July 1998</u>	<u>July 1997</u>	<u>% Chg</u>
Gross Collections	\$20,028,734	\$17,674,741	13.3
Refunds	(2,769,943)	(3,496,358)	20.8
Net Collections,	\$17,258,791	\$14,178,383	21.7

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

July 1998	\$15,104,867	Calendar Year Total	\$302,751,803
July 1997	\$13,361,169	Calendar Year Total	\$300,705,105
% Change	13.1%	% Change	0.7%

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). (Prior to April 1, 1997, the threshold was \$50,000 in corporate income tax liability.) The table below shows the number of these eft estimated payments, by size of payment, for July 1998.

Size of Payment ➔	less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 up to \$10,000,000	\$10,000,000 and more	Total	% chg
July 1998	143	11	20	2	2	0	178	17.1
July 1997	127	9	10	5	1	0	152	

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 98/99 by corporate fiscal year. For example, in FY 97/98, 2.8% of the refund dollars paid were for corporate fiscal years ending in 1993 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	93 & Prior	94	95	96	97	98
FY 97/98	2.8%	3.5%	5.4%	70.9%	16.9%	0.5%
Corporate Fiscal Year-End:	94 & Prior	95	96	97	98	99
FY 98/99	2.2%	2.9%	7.2%	77.0%	10.7%	0.0%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 81,951 corporate returns showing a fiscal year-end of 1995. The type of return received is indicated below:

	120X (amended)	120 (regular)	120s (S corp)	99T (exempt org.)
#	495	48,700	32,425	331
%	.6	59.4	39.6	.4

Through July 1998, 62,677 documents have been received for a fiscal year-end of 1996, distributed as follows:

	120X (amended)	120 (regular)	120s (S corp)	99T (exempt org.)
#	269	36,348	25,811	249
%	0.4	57.9	41.2	0.5

The figures shown above for the 1996 returns are most meaningful when compared to 1995 returns received during the same period of time in the previous year. Through July 1996 the Arizona Department of Revenue received 60,505 documents with a fiscal year-end of 1995. This represents a 3.6% increase in corporate returns received at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed is 15.0% of net income tax collections two years earlier. For example, the money being distributed in Fiscal Year 1998/1999 is based on net income tax collections in fiscal Year 1996/1997. Amounts returned for July 1998 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Mining severance is 80% distribution base and 20% non shared. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax, jet fuel use tax, and over 10 million gallon jet fuel use tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	July 1998	July 1997	% change
Distribution Base	\$90,944,180	\$86,116,738	5.6
Combined Non shared	171,981,409	158,767,360	8.3
Use Tax	11,189,670	11,255,400	(0.6)
Other Revenues	26,512,616	31,528,603	(15.9)
Total Collections	\$300,627,876	\$287,668,101	4.5

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.5% is returned to counties and 34.5% goes to the state general fund. All of the non shared portion is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege and severance tax and 34.5% of the distribution base collections. "Other" revenues are returned to the administering authority.

	July 1998	July 1997	% change
Retained by State	\$214,537,727	\$199,724,423	7.4
Returned to Counties	36,841,487	34,885,891	5.6
Returned to Cities	22,736,045	21,529,185	5.6
Other	26,512,616	31,528,603	(15.9)
Total Collections	\$300,627,876	\$287,668,101	4.5

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	July 1998	% Chg
Transporting/Towing	5%	\$342,892	11.8
Non-Metal Mining/Oil & Gas	3.125%	582,767	13.6
Utilities	5%	21,343,908	(2.3)
Communications	5%	8,582,426	5.4
Railroads/Aircraft	5%	158,545	54.2
Private Car/Pipelines	5%	110,344	431.8
Publishing	5%	523,674	16.8

	Tax Rate	July 1998	% Chg
Printing	5%	1,704,593	(2.2)
Restaurants/Bars	5%	21,797,819	11.4
Amusements	5%	3,025,802	14.9
Commercial Lease	2%	200,270	(93.0)
Rental of Personal Property	5%	14,212,133	14.4
Contracting	3.75% - 5%	44,957,106	21.3
Feed Wholesale	repealed	239	N/A
Retail	5%	136,916,191	6.9
Mining Severance	2.5%	1,782,226	(41.3)
Timber Severance	\$2.13/\$1.51 per 1000 board ft	4,270	44.7
Hotel/Motel	5.5%	6,418,396	12.4
Membership Camping	5%	1,028	(17.7)
Use/Use Inventory	5%	11,189,670	(0.6)
Rental Occupancy Tax	3%	4,705	(9.5)
Jet Fuel Tax	\$.0305/\$.0105 gal	257,850	(32.0)
Total		\$274,116,856	7.0

The Use/Use Inventory category shown above includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

Transaction Privilege and Severance Tax Taxable Income By Class

	July 1998	% Chg
Transporting/Towing	\$6,857,840	11.8
Non-Metal Mining/Oil & Gas	18,648,548	13.6
Utilities	426,878,153	(2.3)
Communications	171,648,530	5.4
Railroads/Aircraft	3,170,905	54.2
Private Car/Pipelines	2,206,879	431.8
Publishing	10,473,480	16.8
Printing	34,091,852	(2.2)
Restaurants/Bars	435,956,800	11.4
Amusements	60,516,030	14.9
Commercial Lease	7,888,945	(97.3)
Rental of Personal Property	284,242,667	14.4
Contracting	899,571,682	21.4
Feed Wholesale	51,055	N/A
Retail	2,738,359,644	6.9
Mining Severance	71,289,059	(41.3)
Hotel/Motel	116,698,114	12.4
Membership Camping	20,562	(17.7)
Use/Use Inventory	223,475,763	(0.6)
Rental Occupancy Tax	156,843	(9.5)
Total	\$5,512,203,350	2.0

The Use/Use Inventory category shown above **does not** include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, taxable income cannot be computed. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In July 1998, 8,974,821 gallons of jet fuel were taxed, a (31.4%) decrease from the 13,074,141 gallons reported for July 1997. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Accounting Credit

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of Accounting Credits claimed in July 1998 was \$1,091,426, a 8.2% increase from the \$1,008,945 claimed in July 1997.

Taxable Sales by SIC Code Range

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Smitty's might be considered both a grocery store or a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

<u>SIC Code Range</u>	<u>Description</u>	<u>July 1998</u>	<u>July 1997</u>	<u>% Chg</u>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$157,930,830	\$143,182,511	10.3%
5311-5399	general merchandise stores	\$276,581,335	\$263,569,231	4.9%
5411-5499	food stores (no food sales)	\$216,409,487	\$242,841,490	(10.9%)
5511-5521	motor vehicle dealers	\$449,720,729	\$411,169,899	9.4%
5531-5599	misc. automotive, motorcycle & boat stores	\$160,362,204	\$148,169,951	8.2%
5611-5699	apparel & accessory stores	\$172,313,463	\$175,514,017	(1.8%)
5712-5733	furniture, home furnishings & equipment stores	\$146,120,909	\$129,277,823	13.0%
5912-5949	misc. retail stores	\$187,377,258	\$174,416,455	7.4%
TOTAL		\$2,738,323,815	\$2,561,594,473	6.9%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for July 1998 is shown in the County Share column.

	<u>Dist. Base Collections</u>	<u>County Share</u>	<u>% of Total</u>	<u>% Chg</u>
Apache	\$205,977	\$303,800	0.8	(0.1)
Cochise	1,210,304	700,517	1.9	8.0
Coconino	2,919,267	1,164,738	3.2	3.3
Gila	799,497	351,131	1.0	(7.4)
Graham	372,014	196,097	0.5	6.1
Greenlee	724,804	296,365	0.8	(22.8)
La Paz	228,120	118,502	0.3	4.7
Maricopa	61,754,774	23,193,721	63.0	7.6

	Dist. Base Collections	County Share	% of Total	% Chg
Mohave	1,919,410	1,024,240	2.8	0.7
Navajo	1,402,251	624,564	1.7	2.0
Pima	13,034,749	5,695,627	15.5	3.1
Pinal	1,701,732	908,644	2.5	(0.1)
Santa Cruz	527,065	245,179	0.7	4.5
Yavapai	2,492,747	1,193,541	3.2	5.7
Yuma	1,651,469	824,821	2.2	8.4
Total	\$90,944,180	\$36,841,487		5.6

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for July 1998 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during July 1998 and returned to the counties. All county taxes are imposed at 10% of the state transaction privilege tax rate except for the stadium tax which is imposed at 5%. The rental car surcharge in Maricopa and Pima Counties is \$2.50 per car.

	Road Tax	Excise Tax	Jail Tax	Rental Car Surcharge	Hospital Tax	Stadium Tax	RV Surcharge
Apache		\$61,002					
Cochise		\$362,751					
Coconino		\$771,861	\$454,444				
Gila	\$211,223	\$205,615					
Graham		\$110,923					
Greenlee		\$48,780					
La Paz		\$65,279	\$65,277				
Maricopa	\$18,908,571			\$404,819		\$51,292	
Navajo		\$382,330					
Pima				\$111,539			7,504
Pinal	\$454,153	\$440,084					
Santa Cruz		\$147,211					
Yavapai		\$723,129					
Yuma		\$472,928	\$471,316				

OTHER TAXES

Luxury Taxes

The following revenues were received for the luxury tax in July 1998. The table compares the receipts to July 1997 and also compares fiscal-year (FY) totals. Figures may not add to total due to rounding.

	July 1998	July 1997	% Change
Spirituous	\$1,611,637	\$1,284,431	25.5
Vinous	663,131	520,341	27.4
Malt	1,785,604	1,651,927	8.1
Cigarette*	12,979,188	13,316,193	(2.5)
Other Tobacco	338,325	285,725	18.4
Tobacco Licenses	4,400	2,125	107.1
Total	\$17,382,284	\$17,060,742	1.9

*In July 1998, \$352,900 of cigarette and tobacco tax collections was allocated for administrative expenses and is not reflected in monthly and fiscal year collections.

General Fund revenues for luxury taxes in July 1998 were:

	July
Spirituous	\$1,128,146
Vinous	165,577
Malt	446,401
Cigarette	3,464,329
Other Tobacco	52,440
Tobacco Licenses	4,400
Total	\$5,261,292

Other dedicated revenues from luxury taxes:

	July, 1998
Correction Fund revenues	\$2,052,176
Health Care Fund revenues	8,962,362
Wine Promotional Fund revenues	412
Drug Treatment & Education Fund revenues	553,439
Corrections Revolving Fund revenues	219,703

Estate Tax

7/98	\$5,231,233
7/97	\$4,249,796
% Chg	23.1%

Private Car

7/98	\$0
7/97	\$0
% Chg	N/A

Bingo

7/98	\$79,651
7/97	\$92,949
% Chg	(14.3%)

Unclaimed Property

7/98	\$418,682
7/97	\$142,984
% Chg	192.82%

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: ECONOMETRICS SECTION, ARIZONA DEPARTMENT OF REVENUE

TABLE 2

Urban Revenue Sharing Returned to Cities/Towns, July 1998

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,400,868	168,176
Eagar	\$37,609	4,515	Surprise	89,437	10,737
Springerville	15,993	1,920	Tempe	1,281,294	153,821
St. Johns	27,988	3,360	Tolleson	36,951	4,436
<u>Cochise County</u>			Wickenburg	39,691	4,765
Benson	\$34,277	4,115	Youngtown	22,440	2,694
Bisbee	54,144	6,500	<u>Mohave County</u>		
Douglas	123,114	14,780	Bullhead City	\$224,404	26,940
Huachuca City	16,160	1,940	Colorado City	26,572	3,190
Sierra Vista	314,990	37,815	Kingman	139,682	16,769
Tombstone	7,805	1,405	Lake Havasu City	302,246	36,285
Willcox	29,429	3,533	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$42,232	5,070
Flagstaff	\$453,806	54,480	Pinetop-Lakeside	27,497	3,301
Fredonia	10,412	1,250	Show Low	58,208	6,988
Page	66,222	7,950	Snowflake	34,319	4,120
Williams	22,407	2,690	Taylor	22,116	2,655
<u>Gila County</u>			Winslow	89,795	10,780
Globe	\$58,792	7,058	<u>Pima County</u>		
Hayden	7,580	910	Marana	\$50,928	6,114
Miami	16,993	2,040	Oro Valley	163,738	19,657
Payson	91,661	11,004	Sahuarita	19,250	2,311
Winkelman	5,631	676	South Tucson	45,414	5,452
<u>Graham County</u>			Tucson	3,691,964	443,225
Pima	\$15,410	1,850	<u>Pinal County</u>		
Safford	73,077	8,773	Apache Junction	\$162,639	19,525
Thatcher	32,961	3,957	Casa Grande	173,926	20,880
<u>Greenlee County</u>			Coolidge	58,767	7,055
Clifton	\$24,948	2,995	Eloy	74,260	8,915
Duncan	0.0	735	Florence	94,876	11,390
<u>La Paz County</u>			Kearny	20,450	2,455
Parker	\$24,573	2,950	Mammoth	16,326	1,960
Quartzsite	16,701	2,005	Superior	29,029	3,485
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	\$189,677	22,771	Nogales	\$172,051	20,655
Buckeye	40,458	4,857	Patagonia	7,872	945
Carefree	19,042	2,286	<u>Yavapai County</u>		
Cave Creek	25,622	3,076	Camp Verde	\$62,182	7,465
Chandler	1,102,529	132,360	Chino Valley	52,294	6,278
El Mirage	47,821	5,741	Clarkdale	21,657	2,600
Fountain Hills	117,833	14,146	Cottonwood	54,518	6,545
Gila Bend	14,552	1,747	Jerome	3,832	460
Gilbert	494,272	59,338	Prescott	258,939	31,086
Glendale	1,521,142	182,615	Prescott Valley	133,635	16,043
Goodyear	77,050	9,250	Sedona	74,085	8,894
Guadalupe	45,464	5,458	<u>Yuma County</u>		
Litchfield Park	31,145	3,739	San Luis	\$66,855	8,026
Mesa	2,816,438	338,117	Somerton	48,513	5,824

Paradise Valley	103,689	12,448	Wellton	9,379	1,126
Peoria	621,110	74,565	Yuma	503,593	60,457
Phoenix	9,574,383	1,149,417			
Queen Creek	25,589	3,072	Total	\$28,359,221	3,405,764

TABLE 3

Transaction Privilege and Severance Tax Returned to Cities/Towns, July 1998

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Queen Creek	\$20,502	3,072
Eagar	\$30,133	4,515	Scottsdale	1,122,401	168,176
Springerville	12,814	1,920	Surprise	71,658	10,737
St. Johns	22,425	3,360	Tempe	1,026,596	153,821
<u>Cochise County</u>			Tolleson	29,606	4,436
Benson	\$27,463	4,115	Wickenburg	31,801	4,765
Bisbee	43,381	6,500	Youngtown	17,980	2,694
Douglas	98,641	14,780	<u>Mohave County</u>		
Huachuca City	12,947	1,940	Bullhead City	\$179,797	26,940
Sierra Vista	252,376	37,815	Colorado City	21,290	3,190
Tombstone	9,377	1,405	Kingman	111,916	16,769
Willcox	23,579	3,533	Lake Havasu City	242,165	36,285
<u>Coconino County</u>			<u>Navajo County</u>		
Flagstaff	\$363,598	54,480	Holbrook	\$33,837	5,070
Fredonia	8,342	1,250	Pinetop/Lakeside	22,031	3,301
Page	53,058	7,950	Show Low	46,638	6,988
Williams	17,953	2,690	Snowflake	27,497	4,120
<u>Gila County</u>			Taylor	17,719	2,655
Globe	\$47,105	7,058	Winslow	71,945	10,780
Hayden	6,073	910	<u>Pima County</u>		
Miami	13,615	2,040	Marana	\$40,805	6,114
Payson	73,440	11,004	Oro Valley	131,190	19,657
Winkelman	4,512	676	Sahuarita	15,424	2,311
<u>Graham County</u>			South Tucson	36,386	5,452
Pima	\$12,347	1,850	Tucson	2,964,162	444,138
Safford	58,551	8,773	<u>Pinal County</u>		
Thatcher	26,409	3,957	Apache Junction	\$130,309	19,525
<u>Greenlee County</u>			Casa Grande	139,352	20,880
Clifton	\$19,989	2,995	Coolidge	47,085	7,055
Duncan	4,905	735	Eloy	59,498	8,915
<u>La Paz County</u>			Florence	76,016	11,390
Parker	\$19,688	2,950	Kearny	16,385	2,455
Quartzsite	13,381	2,005	Mammoth	13,081	1,960
<u>Maricopa County</u>			Superior	23,259	3,485
Avondale	\$151,973	22,771	<u>Santa Cruz County</u>		
Buckeye	32,415	4,857	Nogales	137,851	20,655
Carefree	15,257	2,286	Patagonia	6,307	945
Cave Creek	20,529	3,076	<u>Yavapai County</u>		
Chandler	883,366	132,360	Camp Verde	\$49,821	7,465
El Mirage	38,315	5,741	Chino Valley	41,899	6,278
Fountain Hills	94,410	14,146	Clarkdale	17,352	2,600
Gila Bend	11,659	1,747	Cottonwood	43,681	6,545
Gilbert	396,020	59,338	Jerome	3,070	460
Glendale	1,218,766	182,615	Prescott	207,467	31,086
Goodyear	61,734	9,250	Prescott Valley	107,070	16,043
Guadalupe	36,427	5,458	Sedona	59,358	8,894
Litchfield Park	24,954	3,739	<u>Yuma County</u>		
Mesa	2,256,581	338,117	San Luis	\$53,565	8,026

Paradise Valley	83,078	12,448	Somerton	38,869	5,824
Peoria	497,644	74,565	Wellton	7,515	1,126
Phoenix	7,671,169	1,149,417	Yuma	403,488	60,457
			Total	\$22,736,045	3,406,677